AMENDMENTS TO THE CLAIMS:

Please cancel claims 1 - 10 and 15 - 21, without prejudice or disclaimer of the subject matter thereof. This listing of claims will replace all prior versions and listings of claims in the application:

1. - 10. (Canceled)

11. (Original) A semiconductor device in which a gate electrode of a MISFET formed on a semiconductor substrate is electrically connected to a well region under a channel of said MISFET,

wherein said MISFET is formed on part of a side surface of an island-shaped element region formed on said semiconductor substrate, and

electrical connection between said gate electrode of said MISFET and the well region in said semiconductor substrate is done on an upper surface of the island-shaped element are electrically connected.

- 12. (Original) A semiconductor device according to claim 11, further comprising two gate electrodes formed on opposite side of the island-shaped element region.
- 13. (Original) A semiconductor device according to claim 12, further comprising a source and drain formed to sandwich said each gate electrodes formed on said opposite sides of the island-shaped element.

14. (Original) A semiconductor device comprising:

a semiconductor substrate including an island-shaped element comprised of a lower structure and an upper structure formed on said lower structure and having a smaller crosssectional area parallel to a surface of said substrate than that of said lower structure;

a pair of gate insulating films formed on opposing sides of said lower structure of the element region, respectively;

a sidewall insulating film formed on a side surface of said upper structure of the element region;

a gate electrode formed on said pair of gate insulating films, an upper surface of said sidewall insulating film, and an upper surface of said upper structure of the element region; and source and drain regions formed on opposite side surfaces of said lower structure of the element region so as to sandwich said pair of gate insulating films,

wherein bottom surfaces of said source and drain diffusion layers formed on side surfaces of the element region are in contact with each other.

15.-21. (Canceled)